

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1. (Original) A method of forming a prosthetic valve, comprising:
 - a. providing a tube of material having an inner wall, an outer wall, a diameter "d", a height "h" and a wall thickness "t";
 - b. cutting three longitudinal incisions from one end in said material about 120 degrees apart to form three flaps, each said flap having a first edge, a second edge generally parallel to said first edge, and a bottom edge;
 - c. involuting each said flap within said tube; and,
 - d. attaching each said first edge and second edge of each involuted flap to said inner wall of said tube.
2. (Currently amended) The method of Claim 1, wherein said three longitudinal incisions have a length "L", such that $L = 1/2h - 2t$, where "h" is the ~~cylinder~~ tube height and "t" is the thickness of said tube.
3. (Currently amended) The method of Claim 1, wherein said height "h" is approximately equal to ~~[[the]]~~ a diameter of ~~[[the]]~~ a recipient aortic annulus diameter "A".
4. (Currently amended) The method of Claim 1, wherein the first, bottom, or second edges, or any combination thereof, of each flap are cut to be rounded off ~~along their free edge~~ to create concave shaped leaflets.

5. (Currently amended) The method of Claim 1, wherein scallop shaped segments of said outer tube wall are removed between commissures.
6. (Currently amended) The method of Claim 1, wherein said attaching is achieved by any one or more of suturing, interlacing, interlocking, stapling, clipping, splicing, screwing, knitting, braiding, weaving, punching, tufting, gluing, welding, fusing, and laminating.
7. (Currently amended) The method of Claim 1, wherein said tube [[is]] comprises a generally rectangular sheet of material that has two opposing sides joined together.
- 8 - 10. (Cancelled)
11. (Currently amended) [[A]] An endovascular valve, comprising:
 - a. a flexible tube of material comprising ~~having~~ a first end and a second end, an inner wall, and an outer wall; and
 - b. a plurality of leaflets formed from a portion of said first end by making a plurality of longitudinal incisions in said ~~downstream~~ second end to form a plurality of flaps, each flap having a first edge and second edge, involuting said flaps toward said inner wall and securing said first edge and second edge of each flap to said inner wall of said tube.
12. (New) The method of Claim 1, wherein said attaching is achieved by any one or more of suturing, stapling, and gluing.
13. (New) The method of Claim 1, wherein said attaching is achieved by suturing.
14. (New) The valve of Claim 11, wherein the material comprises a synthetic material.
15. (New) The valve of Claim 11, wherein the material comprises one or more of a polyglycolic acid, a polyhydroxyalkanoate, a polylactic acid, a polycaprolactone, a fibrin gel, poly-4-hydroxybutyrate, a hydrogel, a polyester, a metal, and a nitinol.

16. (New) The valve of Claim 14, wherein the material comprises one or more of polyglycolic acid, polylactic acid, and poly-4-hydroxybutyrate.
17. (New) The valve of Claim 11, wherein the material comprises an organic material.
18. (New) The valve of Claim 17, wherein the organic material comprises one or more of a polypropylene, a polyester, a silk, a nylon, a rubber, a silicone, a cellulosic material, a polytetrafluoroethylene, and a polyurethane.
19. (New) The valve of Claim 17, wherein the organic material comprises one or more of a polypropylene, a nylon, a silicone, and a polyurethane.
20. (New) The valve of Claim 11, wherein the material comprises a biological material.
21. (New) The valve of Claim 20, wherein the biological material comprises one or more of a pericardial tissue, an artery, a vein, a portion of a gastrointestinal tract, and a portion of an intestinal submucosa.
22. (New) The valve of Claim 20, wherein the biological tissue comprises one or more of an artery or a vein.
23. (New) The valve of Claim 20, wherein the biological material is decellularized.
24. (New) The valve of Claim 20, wherein the biological material comprises porcine tissue.
25. (New) The valve of Claim 20, wherein the biological material comprises human tissue.